INCOME TAXATION I
FALL 2022
BOGDANSKI

FINAL EXAMINATION
(Three and a half hours)

INSTRUCTIONS

This examination is in two parts. Part One consists of 36 multiple-choice questions (Questions 1 through 36). Part Two consists of two essay questions (Questions 37 and 38). An hour and a half (90 minutes) is recommended for the multiple-choice questions, and two hours is recommended for the essay questions (one hour per essay question).

At the end of the three and a half hours, you must return this set of questions to the Registrar's Office in the original envelope in which it came. You must submit all your answers using Examplify.

Copying and pasting from a file outside Examplify is prohibited. Use of the internet or a network is also prohibited, except to view an electronic copy of the course casebook, the Chirelstein handbook, or the course statute book.

In determining grades, each multiple choice question will count for 1 point, and each essay question will count for 24 points. Therefore, you should budget your time according to the allocation noted for each part of the exam. Experience has shown that failure to budget one's time appropriately can result in a drastic lowering of one's overall grade on this examination.

For the multiple-choice questions, choose the best answer to each question posed. Choose one, and only one, answer to each question. Although an incorrect answer earns no credit, there is no penalty for an incorrect answer on the multiple-choice questions, so it is in your interest to answer every question, guessing if necessary.

In the essay questions, pay close attention to the final portion, or "call," of each question. Failure to respond to the matters called for will result in a low score for the question. On the other hand, discussion of matters outside the scope of the call of the question will not receive credit.

In your essays, be sure to explain as thoroughly as possible your answers to the questions posed. Your reasoning, discussion, and analysis are often as important as any particular conclusion you reach.

Unless otherwise specified, assume that all of the transactions and events described in the questions take place in 2022, all taxpayers described in the questions are individuals, and all taxpayers described in the questions report their income on the cash method and the calendar year for federal income tax purposes. Any references to the "Code" mean the Internal Revenue Code of 1986, as amended.

PART ONE – MULTIPLE-CHOICE QUESTIONS
(90 minutes)

QUESTION 1

Which type of individual retirement arrangement (IRA) (a) allows the taxpayer a deduction for contributions, (b) allows deferral of taxation on earnings, and (c) taxes the taxpayer fully upon withdrawal?

A. Educational IRA.

B. Roth IRA.

C. Traditional IRA.

D. There is no such type of IRA.

QUESTION 2

Herbie, a real estate developer, builds custom homes and sells the homes, along with the underlying lots, at a profit. In good years, Herbie makes such sales to dozens of individual buyers and couples. Herbie sometimes allows buyers to pay Herbie the purchase price for their home over several years. Which of the following tax benefits can Herbie enjoy with respect to transactions involving the homes and lots?

A. Capital gain treatment.

B. The installment method of reporting gain on installment sales.

C. Nonrecognition of gain with respect to any like-kind exchanges of the property.

D. None of the above.

QUESTION 3

Kalynne owns a retail building that she purchased for $1,500,000. Over the years, Kalynne has correctly taken depreciation deductions totaling $200,000 with respect to the building; Kalynne has made no improvements. Kalynne is approached by an unrelated buyer who offers to buy the building. Under the terms of the proposed deal, the buyer would pay Kalynne $1,600,000 cash and assume Kalynne's $200,000 mortgage on the building. If Kalynne accepts this offer, what will be the federal income tax consequences to her?

A. $200,000 gain.

B. $300,000 gain.

C. $500,000 gain.

D. $1,400,000 gain.

QUESTION 4

Rod, a retiree, donates some of his stock portfolio, which he has held for many years as an investment, to the university of which he is a graduate. Rod's adjusted basis in the donated stock, immediately prior to the gift, is $40,000; the fair market value of the donated stock at that time is $95,000. The university promptly sells the stock for $93,000, and uses the proceeds to fund a scholarship. Rod receives nothing from the university in exchange for his contribution, other than a cheap plaque honoring him as "Alumnus of the Month." Rod's adjusted gross income for the year is $500,000. What are the federal income tax consequences of the transfer of the stock?

A. Rod recognizes a $55,000 capital gain and has a $95,000 deduction.

B. Rod recognizes no gain and has a $28,500 deduction.

C. Rod recognizes no gain and has a $93,000 deduction.

D. Rod recognizes no gain and has a $95,000 deduction.

QUESTION 5

Phoebe, a physician, performs surgery on a patient. Phoebe bills the patient $30,000 for the surgery. Before the patient pays Phoebe's bill, Phoebe dies. After Phoebe's death, the patient pays the $30,000 fee for the surgery to Phoebe's sole heir, her son Hu. At the time of Phoebe's death, the account receivable from the patient – that is, the right to receive the $30,000 from the patient – has a fair market value of $29,000. What are the federal income tax consequences of the payment by the patient to Hu?

A. Hu has $1,000 of gross income when he receives it.

B. Hu has $30,000 of gross income when he receives it.

C. Phoebe's estate must report $1,000 of gross income on Phoebe's final (short-year) income tax return.

D. Phoebe's estate must report $30,000 of gross income on Phoebe's final (short-year) income tax return.

QUESTION 6

Jed and Kate are a married couple. They file a joint federal income tax return. They have owned and lived in their home for 35 years. Their adjusted basis in the home is $100,000. Jed and Kate sell the home for $1,000,000 cash. They make no tax elections with respect to the sale. Jed and Kate buy a new home for $450,000 and move into it. What are the federal income tax consequences of the sale?

A. Jed and Kate recognize no gain or loss.

B. Jed and Kate recognize $400,000 gain.

C. Jed and Kate recognize $550,000 gain.

D. Jed and Kate recognize $650,000 gain.

QUESTION 7

Cletis operates a business. For the years 2019, 2020, and 2021, Cletis has the following operating results:

Year	*Gross income*	*Business deductions*	*Taxable income*
2019	$150,000	$100,000	$50,000
2020	$150,000	$100,000	$50,000
2021	$150,000	$100,000	$50,000

In 2022, Cletis has gross income of $80,000 and deductions of $200,000, for a net operating loss of $120,000. Which of the following statements is true?

A. Cletis may carry the net operating loss forward to years after 2022, but Cletis may not carry the loss back to years prior to 2022.

B. Cletis may carry the net operating loss back and obtain partial tax refunds for the years 2019, 2020, and 2021.

C. Cletis may carry the net operating loss back and obtain partial tax refunds for the years 2020 and 2021, but $20,000 of the loss must be carried forward to years after 2021.

D. Cletis may choose whether to carry the net operating loss back and obtain tax refunds for the years 2020 and 2021, or to carry the loss forward to years after 2022.

QUESTION 8

Which of the following is the "Haig-Simons" definition of income?

A. The gain derived from capital, from labor, or from both combined.

B. The algebraic sum of (1) the market value of rights exercised in consumption and (2) the change in the value of the store of property rights between the beginning and the end of the period in question.

C. The change in the taxpayer's net worth during the taxable year, defined in terms of market value.

D. The sum of all the following items paid by the taxpayer during the taxable year: wages, interest paid on capital, and rents paid on property.

QUESTION 9

Theo, 23 years old, graduated from college in 2021 and has been unemployed since then. He spends most of 2022 traveling for personal pleasure and occasional job hunting. Theo's parents were divorced from each other in 2015 and live apart. During 2022, when not on the road, Theo spends two months living with his mother, Mae, and three weeks living with his father, Fritz. Mae's and Fritz's modified adjusted gross incomes for 2022 are each less than $200,000. Theo has gross income for 2022 of $850. Fritz provides most of Theo's support for 2022. Theo plans to "find himself" and get a job in 2023. Which of the following statements is true for 2022?

A. Mae gets a tax credit with respect to Theo.

B. Fritz gets a tax credit with respect to Theo.

C. Mae and Fritz can agree which of them gets a tax credit with respect to Theo.

D. Neither Mae nor Fritz gets a tax credit with respect to Theo.

QUESTION 10

Louise owns a parcel of rural real estate, Whiteacre, which she has been renting to a large agricultural company. In June of 2022, a local government condemns the land. The move is completely unexpected. Louise's adjusted basis in Whiteacre immediately before the condemnation is $30,000. The government pays Louise $100,000 for the land. In September of 2024, for the purpose of replacing Whiteacre, Louise purchases another vacant parcel for $88,000, and leases the land to a different tenant. Louise makes no further replacement of Whiteacre. Louise elects under section 1033 of the Code. What are the federal income tax consequences of these transactions?

A. Louise recognizes no gain or loss.

B. Louise recognizes $12,000 gain.

C. Louise recognizes $58,000 gain.

D. Louise recognizes $70,000 gain.

QUESTION 11

Herbert and his wife, Wilma, are happily married. Herbert sells Wilma some stock for a $5,000 cash purchase price. Herbert's adjusted basis in the stock immediately prior to the sale is $2,000. How much gain or loss does Herbert recognize on the sale, and what is Wilma's basis in the stock?

A. Herbert recognizes $3,000 gain; Wilma's basis in the stock is $2,000.

B. Herbert recognizes $3,000 gain; Wilma's basis in the stock is $5,000.

C. Herbert recognizes no gain or loss; Wilma's basis in the stock is $2,000.

D. Herbert recognizes no gain or loss; Wilma's basis in the stock is $5,000.

QUESTION 12

Jim, a television personality, owns stock in a closely held corporation. Jim has held the stock for many years as an investment. Jim paid $200,000 for the stock when he purchased it; he owns it free and clear of any security interests or other liens. Jim sells the stock to Beth for $300,000 – a $100,000 cash down payment, and an additional $20,000 a year for the next 10 years, plus interest on the unpaid balance at a market rate. At the time the transaction closes and ownership of the stock passes to Beth, the fair market value of Beth's promissory note, which evidences the 10 years of deferred payments, is $160,000. Jim makes no election under any provision of the Code. What are the federal income tax consequences to Jim in the year in which the transaction closes and he receives the $100,000 cash down payment?

A. No gain or loss.

B. $33,333 gain.

C. $60,000 gain.

D. $100,000 gain.

QUESTION 13

Edgar is an employee of X, a corporation. X grants to Edgar an incentive stock option (as defined by the Code) under which E can purchase up to 1,000 shares of X common stock at $5 per share. Edgar exercises the option and purchases 500 shares for $2,500. At the time the option is exercised, the fair market value of the stock is $8 per share. Several years later, Edgar sells the 500 shares for $6,000, or $12 per share. Edgar is not subject to the alternative minimum tax. What are the federal income tax consequences of these transactions?

A. Edgar has gross income when the option is granted, when he exercises the option, and when he sells the shares.

B. Edgar has gross income only when he exercises the option and when he sells the shares.

C. Edgar has gross income only when he sells the shares.

D. Edgar has no gross income on account of the transactions.

QUESTION 14

Kashim is unable to pay his debts, which exceed the fair market values of his assets by $50,000. Kashim goes to a credit counselor who negotiates on Kashim's behalf with Buxco, a credit card company to which Kashim owes $20,000. Under a negotiated deal, Kashim pays Buxco $15,000 cash, and Buxco agrees to cancel the other $5,000 of Kashim's liability. Kashim's credit card account is terminated. What are the federal income tax consequences of the deal to Kashim?

A. Kashim has no gross income but suffers a reduction in certain favorable tax attributes.

B. Kashim has $3,750 of gross income.

C. Kashim has $5,000 of gross income.

D. The answer depends on whether Kashim files an action in bankruptcy court.

QUESTION 15

During her lifetime, Millie establishes an irrevocable trust. The terms of the trust specify that all of the income from the trust is to be paid to Millie's daughter, Doris, for 10 years. At the end of the 10 years, the trust is to terminate and the assets held in the trust are to be distributed to Doris's son, Garth, or Garth's estate. Millie retains no power to control beneficial enjoyment of the trust. The trust assets consist of corporate bonds, and in the first year, the trustee collects interest on the bonds and immediately distributes the interest to Doris. Whose gross income is the interest?

A. No one.

B. Millie.

C. Garth.

D. Doris.

QUESTION 16

The primary function of the "Unicap" rules is to:

A. Allow taxpayers to exclude from gross income the fair market value of specialized clothing required for their employment and provided to them without charge by their employers.

B. Provide income tax relief for the working poor.

C. Disallow deductions for capital losses, except to the extent of the taxpayer's capital gains for the year plus $3,000 of ordinary income.

D. Require taxpayers engaged in manufacturing, wholesale distribution, and retailing to include in the basis of their inventory (rather than deduct currently) all the direct and indirect costs properly attributable to that inventory.

QUESTION 17

Connie, a forklift driver employed by a corporation, has the following out-of-pocket expenses for 2022: $200 for federal tax return preparation; $1,600 for union dues; and $2,000 for medical care. Connie is not reimbursed by her employer for any expenses. Her adjusted gross income for the year is $40,000. Assuming that she itemizes her deductions, what is the total of the deductions that will ultimately be allowed to Connie on account of these three expenses?

A. Zero.

B. $1,000.

C. $1,600.

D. $1,800.

QUESTION 18

A taxpayer buys a light general purpose truck for use in a business. The taxpayer chooses not to take "bonus" depreciation or use the alternative depreciation system. Which of the following depreciation systems applies to the truck?

A. Three-year recovery period, double declining balance method, mid-month convention.

B. Five-year recovery period, straight line method, half-year convention.

C. Five-year recovery period, double declining balance method, mid-month convention.

D. Five-year recovery period, double declining balance method, half-year convention.

QUESTION 19

Thelma makes her living preparing other people's income tax return forms. One of Thelma's clients, Nora, operates a private nursery school in her home. One year, Thelma and Nora agree that Thelma will work "off the books" in preparing Nora's tax returns. In exchange for the tax return work, Nora allows Thelma's daughter, Doreen, to attend Nora's school without paying the usual tuition. The fair market value of the services that Thelma renders to Nora is $1,000, which is also the fair market value of the nursery school services that Nora provides to Thelma and Doreen. What are the federal income tax consequences of these transactions?

A. Thelma and Nora each have $1,000 of gross income.

B. Thelma and Doreen each have $1,000 of gross income.

C. No one has any gross income because Thelma and Nora are engaged in businesses.

D. No one has any gross income because the services exchanged are of equal value.

QUESTION 20

Eleanor is employed by Acme, a corporation. In year 1, as a bonus for excellent work, Acme transfers to Eleanor shares of Acme stock. As a shareholder, Eleanor immediately is entitled to vote at shareholder meetings and receive dividends. However, under the terms of the award, if Eleanor leaves Acme's employ before the second anniversary of the receipt of the stock, Eleanor must surrender the stock back to Acme for no compensation. In fact, Eleanor works for Acme for 10 more years and dies owning the Acme stock. The stock bonus is not part of any qualified retirement plan. When does Eleanor recognize income on account of the stock bonus?

A. Never.

B. In year 1.

C. In year 3.

D. Eleanor has a choice of recognizing income in year 1 or year 3.

QUESTION 21

Alyssa, a high-income taxpayer, gives money annually to Radio, a nonprofit corporation organized and operated exclusively for educational purposes. Alyssa makes additional cash gifts to other charities. One year, Alyssa writes a check to Radio for $1,000. In exchange, Radio transfers to Alyssa two tickets to a concert. The fair market value of the pair of tickets is $250. Alyssa gives the tickets to her sister, who attends the concert with an unrelated friend. Assuming that Alyssa itemizes her deductions and has proper documentation of the transfer, how much is she entitled to deduct with respect to the $1,000 paid to Radio?

A. $1,000.

B. $750.

C. $300.

D. Zero.

QUESTION 22

Becca, an accountant, begins a new business as a self-employed photographer. Before the business gets under way, Becca pays $5,000 to a consultant who performs a market survey and develops a business plan for the photography activity. At the same time, Becca spends $2,000 for website setup and her first set of business cards, stationery, and promotional materials. What is the proper tax treatment of these expenditures?

A. All $7,000 may be deducted as soon as Becca pays the expenses.

B. All $7,000 may be deducted as soon as Becca's photography business begins.

C. Becca may elect to deduct $5,000 of expenses in the year in which her photography business begins; the other $2,000 must be amortized over 15 years.

D. None of the expenditures may be deducted or amortized.

QUESTION 23

Sam, who lives and works as a self-employed person in Ohio, takes a week-long trip to Florida. While in Florida, he spends two full days meeting with customers in his consulting business. He spends the other five days sunbathing, fishing, and sightseeing. Sam pays his own expenses from the trip and is not reimbursed by anyone for any of them. Which expenses from the trip may Sam deduct on his federal income tax return?

A. A portion of his plane fare, a portion of his hotel bill, and the cost of some of his restaurant meals.

B. None of his plane fare, all of his hotel bill, and some of the cost of his restaurant meals.

C. None of his plane fare, a portion of his hotel bill, and some of the cost of his restaurant meals.

D. None of the expenses are deductible.

QUESTION 24

The term "imputed income" refers to which of the following?

A. Arm's-length transactions in a commercial setting in which property (rather than cash) is exchanged.

B. The gain realized on the transfer of appreciated property to satisfy a debt.

C. Income recognized when an event occurs that is fundamentally inconsistent with the premise of a legitimate deduction taken in a previous year.

D. The value of services that a taxpayer performs for himself or herself.

QUESTION 25

Chris, a police officer, pays a total of $9,800 for the year in state and local taxes. These include a state sales tax and a state income tax. Assuming that Chris itemizes her deductions, which of those two types of taxes may she deduct on her federal income tax return?

A. She may deduct the state income tax, but not the state sales tax.

B. She may deduct the state sales tax, but not the state income tax.

C. She may elect to deduct either the state sales tax or the state income tax.

D. She may not deduct either the state sales tax or the state income tax.

QUESTION 26

Graham sells cannabis (also known as marijuana) products to consumers out of a rented storefront in an urban neighborhood. Graham's operation is licensed and heavily regulated by the state in which it is located. The sales are legal under state law, although they are in violation of federal law. Graham's shops sell nothing but cannabis products. Graham makes many out-of-pocket expenditures in connection with his business. These include the cost of the products he sells, salaries he pays to sales employees, licensing fees, and rent on his store premises. What are the federal income tax consequences of the payments made by Graham?

A. Graham may immediately deduct all of his expenditures.

B. Graham may subtract his cost of goods against the sale price of the items he sells, but he may not deduct expenses such as the salaries, licensing fees, and rent.

C. Graham may deduct expenses such as the salaries, licensing fees, and rents, but he may not subtract his cost of goods against the sale price of the items he sells.

D. Graham gets no tax benefits for any of the money he spends.

QUESTION 27

The primary function of the earned income credit is to:

A. Provide tax relief to low-income working individuals and families.

B. Provide tax relief to homebuyers at all income levels.

C. Allow taxpayers to deduct a small amount of rental expenses against their salaries.

D. Allow children's personal service income to be taxed at their own marginal rates, rather than those of their parents.

QUESTION 28

As a graduation present, Gertrude gives her granddaughter, Keely, a painting out of Gertrude's art collection. When Gertrude bought the painting, which she has displayed in the hallway of her home for several years, she paid $5,000 for it. At the time she gives it to Keely, the painting has a fair market value of $22,000. Keely puts the painting in storage. A few years later, with Gertrude's permission, Keely sells the painting to an art dealer for $38,000 cash. Within 45 days of the sale, Keely buys a painting by a different artist for $35,000, and hangs it on the wall in her dining room. It is the only art Keely purchases that year. What are the federal income tax consequences to Keely of the sale to the art dealer?

A. No gain or loss.

B. A $3,000 capital gain.

C. A $16,000 capital gain.

D. A $33,000 capital gain.

QUESTION 29

Zeke owns a small retail shop. A storm damages the roof of Zeke's shop by displacing numerous wooden shingles. Wooden shingles are not available on the market. Zeke pays a contractor to replace all the wooden shingles with comparable asphalt shingles, which are more durable than the wooden shingles. What are the tax consequences of the replacement cost that Zeke incurs?

A. Zeke may deduct the entire cost of the replacement in the year in which he pays it.

B. Zeke must place the cost of the replacement into the basis of the shop building.

C. Zeke must set up a basis in the new shingles and depreciate it over the recovery period for shingles.

D. Zeke gets no tax benefit from the cost of the replacement.

QUESTION 30

Chuck holds a piece of unimproved real property for investment. The property has an adjusted basis of $10,000 and a fair market value of $80,000, but it is encumbered by a mortgage of $25,000, so that Chuck's "equity" in the property is $55,000. Chuck exchanges his real property for improved real estate owned by Pablo, with a fair market value of $55,000. Pablo also assumes the $25,000 mortgage on the unimproved real estate. Chuck takes the improved property, which he plans to use in his trade or business, free of any mortgages or encumbrances. What are the tax consequences of the exchange to Chuck?

A. $15,000 of recognized gain; zero basis in the improved real property immediately after the exchange.

B. $25,000 of recognized gain; $35,000 basis in the improved real property immediately after the exchange.

C. $25,000 of recognized gain; $10,000 basis in the improved real property immediately after the exchange.

D. $70,000 of recognized gain; $80,000 basis in the improved real property immediately after the exchange.

QUESTION 31

Red is Farid's employer; the two people are otherwise unrelated to each other. Red pays $400 cash to Farid, in part out of detached and disinterested generosity, and in part as compensation for Farid's services. How much of the $400 is gross income to Farid?

A. None of it.

B. Part of it.

C. All of it.

D. The answer depends on whether Farid makes an election under section 83(b) of the Code.

QUESTION 32

The major difference in tax litigation procedure among the United States Tax Court, the Court of Federal Claims, and the United States district courts is:

A. District court tax opinions are subject to review by the Board of Tax Appeals.

B. The taxpayer need not pay the contested tax before challenging a deficiency in an action in the Tax Court.

C. The taxpayer must pay the contested tax and sue for a refund in actions in the Tax Court and the Court of Federal Claims.

D. Court of Federal Claims decisions are reviewable by the various Courts of Appeals, whereas Tax Court opinions are reviewed only by the Court of Appeals for the Federal Circuit.

QUESTION 33

Maxine owns 100 shares of the common stock of QRS Corporation. Her basis in the shares is $1 each, or $100 total. The corporation distributes to her as a shareholder 100 additional shares of the stock, with a fair market value of $3 each. Immediately after this transaction, each share of QRS common stock is worth $3. How much gross income does Maxine have on receiving the 100 new shares, and what is her adjusted basis in her 200 shares immediately thereafter?

A. No gross income; each share, old and new, has a basis of 50 cents.

B. No gross income; the old 100 shares retain their $1 basis, and the new 100 shares have a basis of zero.

C. $300 gross income; each share, old and new, has a basis of $2.

D. $300 gross income; the old 100 shares retain their $1 basis, and the new 100 shares have a basis of $3 each.

QUESTION 34

Steve owns shares of stock in Bixco, a corporation. Bixco's stock is traded on the New York Stock Exchange. Steve purchased the shares in 2008 for $8,000. In 2022, Steve sells all his Bixco shares to Penny for a purchase price of $12,000. Under the sale contract, Penny pays Steve $6,000 in 2022, and agrees to pay Steve the additional $6,000 of purchase price, plus interest on that amount at a market rate, in 2023. Penny's obligation to make the future payment is evidenced by an installment note with a fair market value, at the time the sale closes, of $5,900. Steve makes no election under any provision of the Code. What are the federal income tax consequences of the sale to Steve in 2022?

A. No gain or loss.

B. $2,000 gain.

C. $3,900 gain.

D. $4,000 gain.

QUESTION 35

Zoe, a physician, earns about $300,000 a year from her medical practice. She is also a silent partner in a partnership that operates a restaurant under the direction of her childhood friend, Rashid. Additionally, Zoe owns a rental house around the corner from her own principal residence. In 2022, the restaurant partnership operates at a loss, but the rental house produces a profit. Which of the following statements is true?

A. Zoe may not deduct her share of the restaurant losses until a future year in which the restaurant is profitable.

B. Zoe may deduct her share of the restaurant losses against her income from her practice and against her rental income.

C. Zoe may deduct her share of the restaurant losses against her income from her practice, but not against her rental income.

D. Zoe may deduct her share of the restaurant losses against her rental income, but not against her income from her practice.

QUESTION 36

Dexter is insolvent. He owns an apartment building, which he uses in his rental business; his adjusted basis in the building is $300,000. The building is encumbered by a nonrecourse mortgage with an outstanding principal balance of $400,000. The mortgage secures an equity loan that Dexter took out a few years ago. These days, the fair market value of the building is $375,000. Dexter surrenders the building to the lender in full satisfaction of the debt. What are the federal income tax consequences to Dexter of surrendering the building?

A. Dexter recognizes a $100,000 capital gain.

B. Dexter recognizes a $75,000 capital gain.

C. Dexter recognizes no gain or loss.

D. Dexter recognizes $75,000 of capital gain and $25,000 of discharge of indebtedness income.

ANSWER KEY

1	C	13	C	25	C
2	D	14	A	26	B
3	C	15	D	27	A
4	D	16	D	28	D
5	B	17	A	29	A
6	B	18	D	30	C
7	A	19	A	31	C
8	B	20	D	32	B
9	B	21	B	33	A
10	B	22	C	34	D
11	C	23	C	35	D
12	B	24	D	36	A